

UNITED STATES BANKRUPTCY COURT  
 \_\_\_\_\_ DISTRICT OF \_\_\_\_\_  
 \_\_\_\_\_ DIVISION

IN RE:	}	CASE NUMBER
_____	}	_____
	}	
	}	JUDGE _____
_____	}	
DEBTOR.	}	CHAPTER 11

DEBTOR'S MONTHLY OPERATING REPORTS (BUSINESS)

FOR THE PERIOD

FROM \_\_\_\_\_ TO \_\_\_\_\_

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

\_\_\_\_\_  
Attorney for Debtor's Signature

Debtor's Address  
and Phone Number:

Attorney's Address  
and Phone Number:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 20<sup>th</sup> day of the following month.

For assistance in preparing the Monthly Operating Report, refer to the following resources:

- 1) Instructions for Preparations of Debtor's Chapter 11 Monthly Operating Report
- 2) Initial Filing Requirements
- 3) Frequently Asked Questions (FAQs)



**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
**FOR THE PERIOD BEGINNING \_\_\_\_\_ AND ENDING \_\_\_\_\_**

Name of Debtor: \_\_\_\_\_ Case Number \_\_\_\_\_

Date of Petition: \_\_\_\_\_

	CURRENT MONTH	CUMULATIVE PETITION TO DATE
<b>1. FUNDS AT BEGINNING OF PERIOD</b> _____	<b>(a)</b>	<b>(b)</b>
<b>2. RECEIPTS:</b>		
A. Cash Sales _____		
Minus: Cash Refunds _____	(-)	
Net Cash Sales _____		
B. Accounts Receivable _____		
C. Other Receipts <i>(See MOR-3)</i> _____		
<i>(If you receive rental income, you must attach a rent roll.)</i>		
<b>3. TOTAL RECEIPTS (Lines 2A+2B+2C)</b> _____		
<b>4. TOTAL FUNDS AVAILABLE FOR OPERATIONS (Line 1 + Line 3)</b> _____		
<b>5. DISBURSEMENTS</b>		
A. Advertising _____		
B. Bank Charges _____		
C. Contract Labor _____		
D. Fixed Asset Payments (not incl. in "N") _____		
E. Insurance _____		
F. Inventory Payments <i>(See Attach. 2)</i> _____		
G. Leases _____		
H. Manufacturing Supplies _____		
I. Office Supplies _____		
J. Payroll - Net <i>(See Attachment 4B)</i> _____		
K. Professional Fees (Accounting & Legal) _____		
L. Rent _____		
M. Repairs & Maintenance _____		
N. Secured Creditor Payments <i>(See Attach. 2)</i> _____		
O. Taxes Paid - Payroll <i>(See Attachment 4C)</i> _____		
P. Taxes Paid - Sales & Use <i>(See Attachment 4C)</i> _____		
Q. Taxes Paid - Other <i>(See Attachment 4C)</i> _____		
R. Telephone _____		
S. Travel & Entertainment _____		
Y. U.S. Trustee Quarterly Fees _____		
U. Utilities _____		
V. Vehicle Expenses _____		
W. Other Operating Expenses <i>(See MOR-3)</i> _____		
<b>6. TOTAL DISBURSEMENTS (Sum of 5A thru W)</b> _____		
<b>7. ENDING BALANCE (Line 4 Minus Line 6)</b> _____	<b>(c)</b>	<b>(c)</b>

**I declare under penalty of perjury that this statement and the accompanying documents and reports are true and correct to the best of my knowledge and belief.**

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Signature)

(a) This number is carried forward from last month's report. For the first report only, this number will be the balance as of the petition date.

(b) This figure will not change from month to month. It is always the amount of funds on hand as of the date of the petition.

(c) These two amounts will always be the same if form is completed correctly.

**MONTHLY SCHEDULE OF RECEIPTS AND DISBURSEMENTS (cont'd)****Detail of Other Receipts and Other Disbursements****OTHER RECEIPTS:**

Describe Each Item of Other Receipt and List Amount of Receipt. Write totals on Page MOR-2, Line 2C.

<u>Description</u>	<u>Current Month</u>	<u>Cumulative Petition to Date</u>
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
TOTAL OTHER RECEIPTS	=====	=====

**“Other Receipts” includes Loans from Insiders and other sources (i.e. Officer/Owner, related parties directors, related corporations, etc.). Please describe below:**

<u>Loan Amount</u>	<u>Source of Funds</u>	<u>Purpose</u>	<u>Repayment Schedule</u>
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----

**OTHER DISBURSEMENTS:**

Describe Each Item of Other Disbursement and List Amount of Disbursement. Write totals on Page MOR-2, Line 5W.

<u>Description</u>	<u>Current Month</u>	<u>Cumulative Petition to Date</u>
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
TOTAL OTHER DISBURSEMENTS	=====	=====

**NOTE: Attach a current Balance Sheet and Income (Profit & Loss) Statement.**

**ATTACHMENT 1****MONTHLY ACCOUNTS RECEIVABLE RECONCILIATION AND AGING**

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

ACCOUNTS RECEIVABLE AT PETITION DATE: \_\_\_\_\_

**ACCOUNTS RECEIVABLE RECONCILIATION**(Include all accounts receivable, pre-petition and post-petition, including charge card sales which have not been received):

Beginning of Month Balance	\$ _____ (a)
PLUS: Current Month New Billings	
MINUS: Collection During the Month	\$ _____ (b)
PLUS/MINUS: Adjustments or Writeoffs	\$ _____ *
End of Month Balance	\$ _____ (c)

\*For any adjustments or Write-offs provide explanation and supporting documentation, if applicable:

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**POST PETITION ACCOUNTS RECEIVABLE AGING**

(Show the total for each aging category for all accounts receivable)

0-30 Days	31-60 Days	61-90 Days	Over 90Days	Total
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ (c)

For any receivables in the "Over 90 Days" category, please provide the following:

Customer	Receivable Date	Status (Collection efforts taken, estimate of collectibility, write-off, disputed account, etc.)

(a) This number is carried forward from last month's report. For the first report only, this number will be the balance as of the petition date.

(b) This must equal the number reported in the "Current Month" column of Schedule of Receipts and Disbursements (Page MOR-2, Line 2B).

(c) These two amounts must equal.



(b, c) The total of line (b) must equal line (c).

(d) This number is reported in the "Current Month" column of Schedule of Receipts and Disbursements (Page MOR-2, Line 5N).

**ATTACHMENT 3****INVENTORY AND FIXED ASSETS REPORT**

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

**INVENTORY REPORT**

INVENTORY BALANCE AT PETITION DATE: \_\_\_\_\_

**INVENTORY RECONCILIATION:**

Inventory Balance at Beginning of Month	\$	_____ (a)
PLUS: Inventory Purchased During Month	\$	_____
MINUS: Inventory Used or Sold	\$	_____
PLUS/MINUS: Adjustments or Write-downs	\$	_____ *
Inventory on Hand at End of Month	\$	_____

METHOD OF COSTING INVENTORY: \_\_\_\_\_

\*For any adjustments or write-downs provide explanation and supporting documentation, if applicable.

**INVENTORY AGING**

Less than 6 months old	6 months to 2 years old	Greater than 2 years old	Considered Obsolete	<u>Total Inventory</u>
_____ %	_____ %	_____ %	_____ % -	100% *

\* Aging Percentages must equal 100%.

☐ Check here if inventory contains perishable items.**Description of Obsolete Inventory:** \_\_\_\_\_**FIXED ASSET REPORT**

FIXED ASSETS FAIR MARKET VALUE AT PETITION DATE: \_\_\_\_\_ (b)

(Includes Property, Plant and Equipment)

BRIEF DESCRIPTION (First Report Only): \_\_\_\_\_

**FIXED ASSETS RECONCILIATION:**

Fixed Asset Book Value at Beginning of Month	\$	_____ (a)(b)
MINUS: Depreciation Expense	\$	_____
PLUS: New Purchases	\$	_____
PLUS/MINUS: Adjustments or Write-downs	\$	_____ *
Ending Monthly Balance	\$	_____

\*For any adjustments or write-downs, provide explanation and supporting documentation, if applicable.

BRIEF DESCRIPTION OF FIXED ASSETS PURCHASED OR DISPOSED OF DURING THE REPORTING PERIOD: \_\_\_\_\_



- (a) This number is carried forward from last month's report. For the first report only, this number will be the balance as of the petition date.
- (b) Fair Market Value is the amount at which fixed assets could be sold under current economic conditions.  
Book Value is the cost of the fixed assets minus accumulated depreciation and other adjustments.

**ATTACHMENT 4A****MONTHLY SUMMARY OF BANK ACTIVITY - OPERATING ACCOUNT**

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

NAME OF BANK: \_\_\_\_\_ BRANCH: \_\_\_\_\_

ACCOUNT NAME: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

PURPOSE OF ACCOUNT: \_\_\_\_\_ OPERATING \_\_\_\_\_

Ending Bank Balance per Bank Statement	\$	_____
Plus Total Amount of Outstanding Deposits	\$	_____
Minus Total Amount of Outstanding Checks and other debits	\$	_____ *
Minus Service Charges	\$	_____
Ending Balance per Check Register	\$	_____ ** (a)

\*Debit cards are used by \_\_\_\_\_

\*\*If Closing Balance is negative, provide explanation: \_\_\_\_\_

**The following disbursements were paid in Cash (do not includes items reported as Petty Cash on Attachment 4D: ( ☐ Check here if cash disbursements were authorized by United States Trustee)**

Date	Amount	Payee	Purpose	Reason for Cash Disbursement
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS**

"Total Amount of Outstanding Checks and other debits", listed above, includes:

\$ \_\_\_\_\_ Transferred to Payroll Account  
 \$ \_\_\_\_\_ Transferred to Tax Account

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reported as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line 7).



**ATTACHMENT 5A**

### CHECK REGISTER - OPERATING ACCOUNT

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

NAME OF BANK: \_\_\_\_\_ BRANCH: \_\_\_\_\_

ACCOUNT NAME: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

PURPOSE OF ACCOUNT: OPERATING

Account for all disbursements, including voids, lost checks, stop payments, etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

CHECK				
DATE	NUMBER	PAYEE	PURPOSE	AMOUNT

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface. There is no handwriting or other markings on the paper.

TOTAL\$\_\_\_\_\_

**ATTACHMENT 4B****MONTHLY SUMMARY OF BANK ACTIVITY - PAYROLL ACCOUNT**

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity.

NAME OF BANK: \_\_\_\_\_ BRANCH: \_\_\_\_\_

ACCOUNT NAME: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

PURPOSE OF ACCOUNT: \_\_\_\_\_ PAYROLL \_\_\_\_\_

Ending Balance per Bank Statement\$ \_\_\_\_\_

Plus Total Amount of Outstanding Deposits\$ \_\_\_\_\_

Minus Total Amount of Outstanding Checks and other debits\$ \_\_\_\_\_ \*

Minus Service Charges\$ \_\_\_\_\_

Ending Balance per Check Register\$ \_\_\_\_\_ \*\*(a)

**\*Debit cards must not be issued on this account.****\*\*If Closing Balance is negative, provide explanation:** \_\_\_\_\_

The following disbursements were paid by Cash: ( ☐ Check here if cash disbursements were authorized by  
United States Trustee)

DateAmountPayeePurposeReason for Cash Disbursement


The following non-payroll disbursements were made from this account:

DateAmountPayeePurposeReason for disbursement from this account


(a)The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reported as

### CHECK REGISTER - PAYROLL ACCOUNT

PURPOSE OF ACCOUNT: PAYROLL[illegible]

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TOTAL

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\$

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**ATTACHMENT 4C****MONTHLY SUMMARY OF BANK ACTIVITY - TAX ACCOUNT**

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity.

NAME OF BANK: \_\_\_\_\_ BRANCH: \_\_\_\_\_

ACCOUNT NAME: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

PURPOSE OF ACCOUNT: \_\_\_\_\_ TAX \_\_\_\_\_

Ending Balance per Bank Statement	_____	\$	
Plus Total Amount of Outstanding Deposits	_____	\$	
Minus Total Amount of Outstanding Checks and other debits	_____	\$	*
Minus Service Charges	_____	\$	
Ending Balance per Check Register	_____	\$	** (a)

**\*Debit cards must not be issued on this account.****\*\*If Closing Balance is negative, provide explanation:** \_\_\_\_\_The following disbursements were paid by Cash: ( ☐ Check here if cash disbursements were authorized by United States Trustee)

Date	Amount	Payee	Purpose	Reason for Cash Disbursement
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

The following non-tax disbursements were made from this account:

Date	Amount	Payee	Purpose	Reason for disbursement from this account
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reported as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line 7).



ATTACHMENT 5CCHECK REGISTER - TAX ACCOUNT

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

NAME OF BANK: \_\_\_\_\_ BRANCH: \_\_\_\_\_

ACCOUNT NAME: \_\_\_\_\_ A CCOUNT NO: \_\_\_\_\_

PURPOSE OF ACCOUNT: TAX

Account for all disbursements, including voids, lost checks, stop payments, etc. In the alternative, a computer-generated check register can be attached to this report, provided all the information requested below is included.

CHECK		PAYEE	PURPOSE	AMOUNT
DATE	NUMBER			
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

TOTAL \_\_\_\_\_ (d)

## SUMMARY OF TAXES PAID

Payroll Taxes Paid	_____ (a)
Sales & Use Taxes Paid	_____ (b)
Other Taxes Paid	_____ (c)
TOTAL	_____ (d)

(a) This number is reported in the "Current Month" column of Schedule of Receipts and Disbursements (Page MOR-2, Line 5O).

(b) This number is reported in the "Current Month" column of Schedule or Receipts and Disbursements (Page MOR-2, Line 5P).

(c) This number is reported in the "Current Month" column of Schedule of Receipts and Disbursements (Page MOR-2, Line 5Q).

(d) These two lines must be equal.



**ATTACHMENT 4D****INVESTMENT ACCOUNTS AND PETTY CASH REPORT****INVESTMENT ACCOUNTS**

Each savings and investment account, i.e. certificates of deposits, money market accounts, stocks and bonds, etc., should be listed separately. Attach copies of account statements.

Type of Negotiable

<u>Instrument</u>	<u>Face Value</u>	<u>Purchase Price</u>	<u>Date of Purchase</u>	<u>Current Market Value</u>

TOTAL \_\_\_\_\_(a)

**PETTY CASH REPORT**

The following Petty Cash Drawers/Accounts are maintained:

	(Column 2) Maximum	(Column 3) Amount of Petty Cash On Hand	(Column 4) Difference between (Column 2) and (Column 3)
<u>Location of Box/Account</u>	<u>Amount of Cash in Drawer/Acct.</u>	<u>Cash On Hand At End of Month</u>	

TOTAL \$ \_\_\_\_\_(b)

**For any Petty Cash Disbursements over \$100 per transaction, attach copies of receipts. If there are no receipts, provide an explanation** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**TOTAL INVESTMENT ACCOUNTS AND PETTY CASH(a + b) \$ \_\_\_\_\_(c)**

(c)The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reported as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line 7).



**ATTACHMENT 7****SUMMARY OF OFFICER OR OWNER COMPENSATION****SUMMARY OF PERSONNEL AND INSURANCE COVERAGES**

Name of Debtor: \_\_\_\_\_ Case Number: \_\_\_\_\_

Reporting Period beginning \_\_\_\_\_ and ending \_\_\_\_\_

Report all forms of compensation received by or paid on behalf of the Officer or Owner during the month. Include car allowances, payments to retirement plans, loan repayments, payments of Officer/Owner's personal expenses, insurance premium payments, etc. Do not include reimbursement for business expenses Officer or Owner incurred and for which detailed receipts are maintained in the accounting records.

Name of Officer or Owner	Title	Payment Description	Amount Paid
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**PERSONNEL REPORT**

	Full Time	Part Time
Number of employees at beginning of period	_____	_____
Number hired during the period	_____	_____
Number terminated or resigned during period	_____	_____
Number of employees on payroll at end of period	_____	_____

**CONFIRMATION OF INSURANCE**

List all policies of insurance in effect, including but not limited to workers' compensation, liability, fire, theft, comprehensive, vehicle, health and life. For the first report, attach a copy of the declaration sheet for each type of insurance. For subsequent reports, attach a certificate of insurance for any policy in which a change occurs during the month (new carrier, increased policy limits, renewal, etc.).

Agent and/or Carrier	Phone Number	Policy Number	Coverage Type	Expiration Date	Date Premium Due
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**The following lapse in insurance coverage occurred this month:**

Policy Type	Date Lapsed	Date Reinstated	Reason for Lapse
_____	_____	_____	_____
_____	_____	_____	_____

☐ Check here if U. S. Trustee has been listed as Certificate Holder for all insurance policies.

Information to be provided on this page, includes, but is not limited to: (1) financial transactions that are not reported on this report, such as the sale of real estate (***attach closing statement***); (2) non-financial transactions, such as the substitution of assets or collateral; (3) modifications to loan agreements; (4) change in senior management, etc. Attach any relevant documents.

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MOR-22